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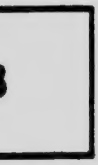

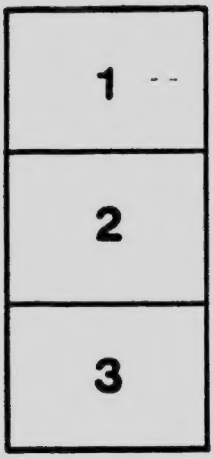

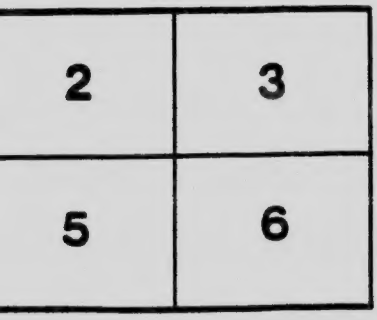

CANADIAN LEAGUE

for

TAXATION OF LAND VALUES

OUR PURPOSE.

To meet Canada's crisis by increasing production, thus getting greater revenues with which to pay our debts and to insure a better living for the wealth producers.

OUR METHOD.

1. Reduce, or abolish, the tariff on:—
   (a) Foodstuffs;
   (b) Agricultural implements, fencing and fertilizer;
   (c) Raw material.
2. Replace the above loss in revenue, and have many millions in addition, by a one per cent tax on all Canadian land values; which will produce approximately eighty million dollars per annum.

OUR EXPLANATION.

1. Tariffs increase the cost to our own consumers of all commodities they affect. Therefore:
   (a) The removal of the taxes on foodstuffs will reduce the high cost of living;
   (b) The free importation of farming implements and supplies will make farming more profitable, and thus help to attract to this normal and healthful occupation our returning soldiers and incoming settlers;
   (c) A reduction in the cost of raw materials will both reduce prices and increase profits of manufacture, and thus enable our business interests to hold our own market and extend our foreign trade.

2. A one per cent tax on land values will tend strongly to discourage the holding of land out of use. Think of it; 89 per cent of Canada's farming land is held idle, together with vast areas of valuable business manufacturing and residential sites in our towns and cities, much of it in alien ownership. More easy access to our natural resources will open the door to a tremendous commercial prosperity.

OUR DESIRE.

1. To encourage industry.
2. To discourage monopoly.
3. To provide sufficient revenue to discharge our national obligations.

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OUR AMBITION.

To make the industrious so prosperous that the mere monopolizers will get tired of just holding what others need and will also get busy.

THE GOAL.

A happy and successful nation of producers, discharging gladly its national duties.

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The tree on another page shows what we believe to be a fair approximation of all the values in Canada, by which it will be seen that land values are eight billion dollars, or nearly fifty per cent of the aggregate.

Land was made by the Creator and its value is created and maintained by the whole community in contradiction to all other items which are the product of labor applied to land, assisted by capital. Things produced by labour are rightly the property of those who produce them. Land is not produced by labor and, therefore, cannot be property in that sense, as is recognized by our own laws and the laws of other civilized countries. To allow individuals to appropriate the value of land is to give them the ownership of the land as though they had made it, which is contrary to reason, justice and the spirit of the law. The only way to avoid this error is to give the value of the land to everybody, which can be done in effect by taxing land values into the public treasury for public purposes. To take part or even all of land values for public purposes does not interfere with the landowner's exclusive right of possession with all that that implies. Land value, since it is a community created value, may be logically and justly taken for community purposes.

A tax of 1 per cent on the land values of Canada will yield eighty million dollars, which, with a very modest tariff, even after foodstuffs, agricultural implements, fencing, fertilizers, and the necessary and useful articles are placed on the free list, would in our opinion yield ample revenue for the enlarged after-the-war requirements of the Dominion Government.

A multitude of varied, direct or semi-direct taxes would have to be imposed to obtain anything like the equivalent of the result obtained by a tax of 1 per cent on Canada's land values.

A tax on savings or investments would drive these from Canada; a tax on industry or production will discourage and curtail it, thus increasing the cost of living.

Our plan is free from these objections. The land is immovable and its true value will be maintained if Canada refrains from driving population away with uncertain and bothersome taxes.

A tax on land value to those who are utilizing the opportunity given them is a matter of small consequence. The 1 per cent per annum would mean to the average farmer and home-owner less than $20 per year, while the saving to him by the reduction of the tariff may easily be five times this sum. It would, however, procure from the high land values of the big cities and large towns ample returns to the treasury.

A very considerable proportion of the land value of Canada is held by non-residents, sometimes indirectly under Canadian incorporations, and this tax will oblige them to pay their share for the defence of their possessions.

It is land values chiefly that have benefitted by Canada's national expenditures, on harbours, canals, railways, etc. Land being immovable, so long as population is maintained or increased land values will fluctuate very little.

It is manifestly good policy to retain the population we have and invite more by throwing open opportunities, which the tax we propose will assist in doing.

It is sometimes urged that all do not own land. This is true, but all help to make land values. All must use land in some form—from the farmer with many acres to the clerk who needs for his work space for his desk. The tax is not on the area of land but would be paid from the site-value fund which is the product of the presence and activities of all classes of population.

To summarize the effects:—

The Tax will produce the funds required.

It will be certain and definite.

It can be collected with a minimum of expense.

It will be drawn from the value produced by the people collectively.

In stimulating the use of the land it will increase railway and steamship traffic and earnings

It will help to increase production, thus tending to reduce the cost of living.

It will avoid the danger of driving away wealth and population, which many other forms of taxation are likely to do.

It makes possible an increase in the British preference, the placing of many necessary articles on the free list and a general reduction in the present oppressive tariff.

If this programme appeals to your reason and sense of justice, talk it over with your friends—get them to discuss it with others, get the newspapers and politicians interested and help to educate the public to demand it from Parliament. Many public men and some of the leading newspapers, such as the Toronto Globe and the Ottawa Citizen, have long favored similar measures.

Those who desire to study the principles underlying these questions are advised to read Henry George's "Protection or Free Trade" (35c) and then to read Louis F. Post's "The Taxation of Land Values" (50c). Paper covered editions of these two works can be obtained from "The Public", 122 E. 37th St., N.Y.; or ordered from any book store.

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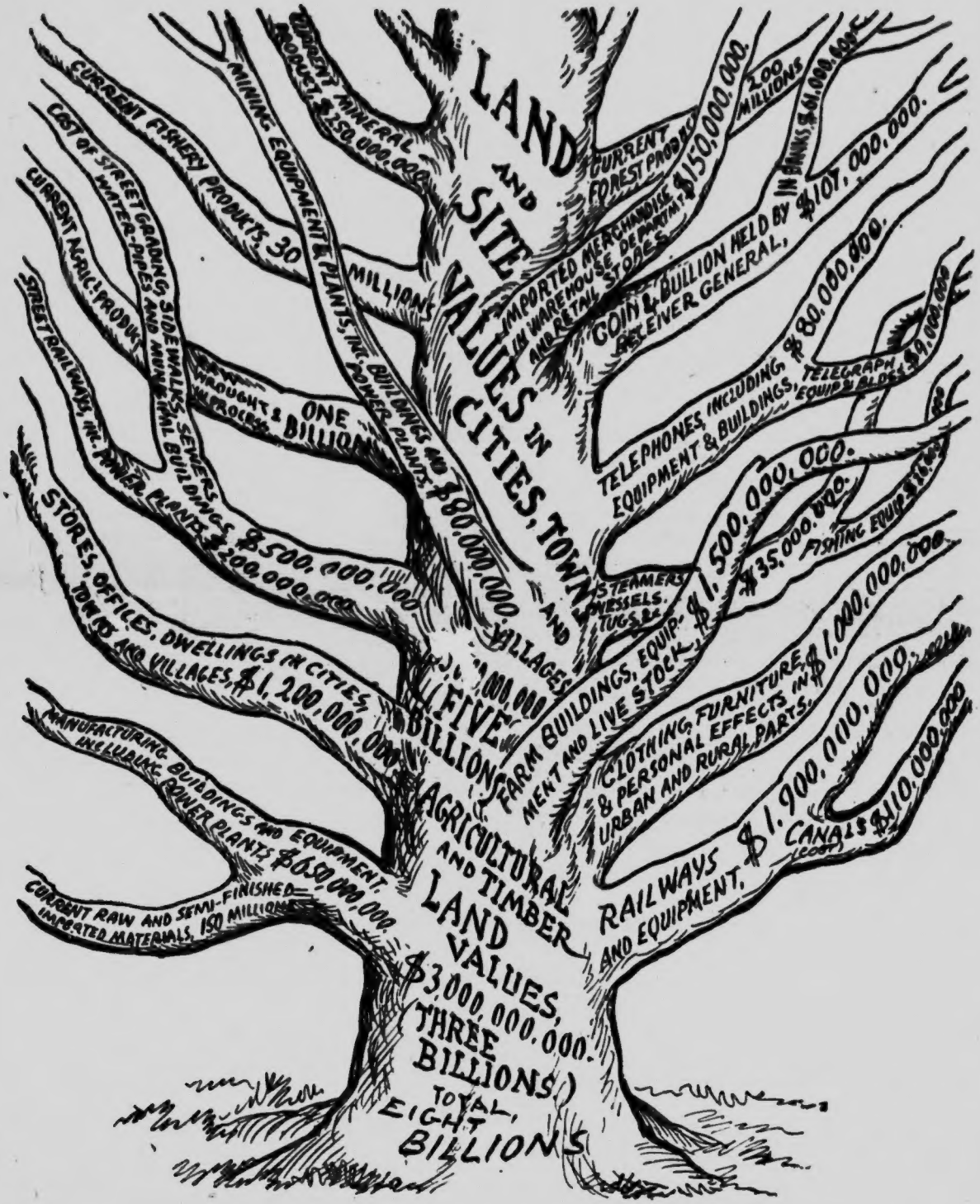
LAND AND SITE VALUES IN CITIES, TOWNS AND VILLAGES
FIVE BILLIONS
AGRICULTURAL AND TIMBER LAND VALUES, $3,000,000,000.
THREE BILLIONS
TOTAL, EIGHT BILLIONS
CURRENT MINERAL PRODUCT, $250,000,000.
MINING EQUIPMENT & PLANTS, INC. BUILDINGS AND POWER PLANTS, $80,000,000
CURRENT FISHERY PRODUCTS, 30 MILLIONS
COST OF STREET GRADING, SIDEWALKS, SEWERS, WATER-PIPES AND MUNICIPAL BUILDINGS, $500,000,000
CURRENT AGRIC. PRODUCT
STREET RAILWAYS, INC. POWER PLANTS, $200,000,000
STORES, OFFICES, DWELLINGS IN CITIES, TOWNS AND VILLAGES, $1,200,000,000
MANUFACTURING BUILDINGS AND EQUIPMENT, INCLUDING POWER PLANTS, $650,000,000
CURRENT RAW AND SEMI-FINISHED IMPORTED MATERIALS, 150 MILLIONS
ONE BILLION
CURRENT FOREST PRODUCT, $150,000,000.
200 MILLIONS
IMPORTED MERCHANDISE IN WAREHOUSE, DEPARTMENT AND RETAIL STORES
COIN & BULLION HELD BY RECEIVER GENERAL, $107,000,000.
IN BANKS, $61,000,000
TELEPHONES, INCLUDING EQUIPMENT & BUILDINGS, $80,000,000.
TELEGRAPH EQUIP & BLDGS, $9,000,000
$1,500,000,000.
$35,000,000.
FISHING EQUIP $10,000,000
STEAMERS, VESSELS, TUGS &c
FARM BUILDINGS, EQUIPMENT AND LIVE STOCK, $1,000,000,000.
CLOTHING, FURNITURE, & PERSONAL EFFECTS IN URBAN AND RURAL PARTS, $1,000,000,000.
RAILWAYS AND EQUIPMENT, $1,900,000,000.
CANALS $110,000,000

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DEAR FRIEND:—

The purposes and methods advocated by the League can be embodied in legislation only if the majority of Canadians are educated to the advantages of such a plan of taxation. This will cost considerable for literature, etc. As the people as a whole will benefit by such taxation, they alone are looked to for financial support to carry the good work along. If you sympathize with the purposes of the League will you please send $1.00 (more if possible) to the Hon. Treasurer, Mr. C. A. Bowman, Citizen Building, Ottawa.

(Signed) HENRY TIMMIS,
Hon. Secretary.

P.S.—Do not forget to order today from your bookstore a copy of "Protection or Free Trade" and "Taxation of Land Values." Careful reading will show you the truth.

C. A. BOWMAN,
Hon. Treasurer,
CANADIAN LEAGUE FOR TAXATION OF LAND VALUES.
Citizen Building, Ottawa.

Enclosed find $.....as a contribution to help carry out the purposes of the League as outlined in the circular letter just received.

Date..... My name is.....

My address is.....